

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 60-10

May 10, 1960

AVAILABILITY OF REVISED PUBLICATION OF TOBACCO REGULATIONS 26 CFR PART 270

Manufacturers and importers of cigars
and cigarettes and proprietors of
customs bonded cigar manufacturing
warehouses, class 6:

Purpose. The purpose of this industry circular is to notify you that a revised publication of regulations relating to cigars and cigarettes (Part 270 of Title 26 (1954) Code of Federal Regulations), bringing such regulations up to date as of January 1, 1960, is available for purchase.

Revised Publication of Part 270. The revised publication of Part 270 incorporates the amendments made, and new material added, by Treasury Decision 6341, effective February 1, 1959, to require the payment to the Collector of Customs of tax, when due and payable, on cigars imported in passengers' baggage and by mail, where such cigars are for the personal consumption of the importer or for disposition as his bona fide gift. The publication also incorporates the amendments made, and new material added, by Treasury Decision 6424, effective January 1, 1960. This Treasury Decision implemented the Internal Revenue Code of 1954, as amended by the Excise Tax Technical Changes Act of 1958 (Public Law 85-859), and made certain editorial, clarifying, and conforming changes in the regulations. Changes of a substantive nature made by Treasury Decision 6424 were explained in Industry Circular No. 59-57, dated November 16, 1959.

Availability of Revised Publication for Purchase. The revised publication of Part 270, designated "Internal Revenue Service Publication No. 212 (Rev. Jan. 1960)," is available for purchase from the Superintendent of Documents, at the price of 20 cents each. The rules of his office require that remittance be made in advance of shipment of publications, either by coupons (sold in sets of 20 for \$1) or by check or money order payable to the Superintendent of Documents.

Inquiries. Inquiries concerning purchase of the revised publication should be addressed to the Superintendent of Documents, Government Printing Office, Washington 25, D. C. Other inquiries relative to this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

A handwritten signature in cursive script, reading "Harold A. Serr".

Harold A. Serr
Acting Director, Alcohol and Tobacco Tax Division
IRS - D. C. - 58463